

**State of Rhode Island – Division of Taxation
Cigarette Tax**

Regulation CIG-89-05

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Redemptions and Refunds

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A. REDEMPTION OF UNUSED CIGARETTE TAX

The tax administrator will redeem any unused, uncanceled indicia presented in unbroken sheets or packages by any licensed distributor at a price equal to ninety eight percent (98%) of their face value.

B. REIMBURSEMENT FOR TORN, MUTILATED & OTHER STAMPS

The law also provides for the reimbursement at ninety eight and one half percent (98.5%) of their face value of indicia affixed to packages which have become unfit for use and consumption or unsalable.

C. FILING CLAIMS FOR REFUND

Claims for refunds of cigarette tax must be made on Form T-29 (Application for Refund of Cigarette Tax). This application must be supported by an affidavit of destruction (Form T-22) executed by authorized agents of the Division of Taxation or, in the case of cigarettes returned to the manufacturer, an affidavit from the cigarette manufacturer receiving the "indiciad" cigarettes.

R. GARY CLARK TAX ADMINISTRATOR

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989